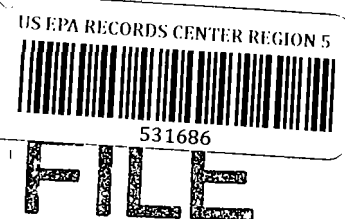




UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590



JUL 06 2005

REPLY TO THE ATTENTION OF

MEMORANDUM

Subject: Superfund Site No. B51Q OU # 01
Solvay Coke & Gas Company, WI
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team
Program Accounting & Analysis Section

Through: Cyprian Ejiasa, Regional Comptroller/FMO
Comptroller Branch

To: Peter Felitti, Attorney
Multi-Media Branch II, Section IV

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Solvay Coke & Gas Company, WI site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites.

This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2003 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), 42.38% (FY 2001), 52.45% (FY 2002), and 55.15% (FY 2003), respectively. Indirect cost rates for FY 2004 and FY 2005 will be 55.15% and are based on FY 2003 costs. These rates are provisional and will be updated upon subsequent

indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through June 30, 2005. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS

DEFINITION

- 21.11 Per Diem & Subsistence while on Travel.
- 21.13 Common Carrier.
- 21.14 Privately Owned Vehicle.
- 21.15 Commercial Rental Vehicle.
- 21.17 Incidental Costs.
- 22.09 Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things. Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
- 25.35 Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
- 25.70 Interagency Agreements - Contracts and agreements with other Government Agencies.
- 25.76 Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
- 31.06 Protective Equipment and Clothing - Personal.
- 31.80 Other Equipment valued at more than \$500.
- 31.90 Other Equipment valued at less than \$500.
- 41.83 Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
- 41.85 Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

File Copy

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5MF-105

D. Taylor

7/6/05

Itemized Cost Summary

SOLVAY COKE & GAS COMPANY, MILIWAUKEE, WI SITE ID = B5 1Q
Operable Unit(s): 01

Costs Through 06/30/2005.

REGIONAL PAYROLL COSTS	\$14,878.00
REGIONAL TRAVEL COSTS	\$3.30
EPA INDIRECT COSTS	\$8,207.03
Total Site Costs:	<u>\$23,088.33</u>

Regional Payroll Costs

SOLVAY COKE & GAS COMPANY, MILIWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
BYRD, SHEILA M.	2004	16	2.25	86.53
FINANCIAL ASSISTANT	2005	05	1.00	39.80
			<u>3.25</u>	<u>\$126.33</u>
COLLIER, DEMAREE J.	2003	25	24.00	881.89
		26	1.00	36.74
		27	3.00	110.23
	2004	01	5.00	183.73
		02	2.00	73.50
		03	1.00	37.92
		04	3.00	113.75
		05	11.00	417.11
		06	3.00	113.76
		07	1.00	37.90
		08	2.00	75.79
		09	9.00	400.44
		10	9.00	400.46
		11	4.00	177.95
		12	9.00	400.43
		13	4.00	177.98
		14	8.00	355.97
		15	8.00	363.95
		16	8.00	363.94
		17	19.00	864.39
		18	18.00	818.91
		19	3.00	136.46
		20	1.00	45.50
		21	3.00	136.47
		22	2.00	91.00
		23	3.00	136.45
		24	3.00	136.46
		25	11.00	500.41
		26	8.00	363.95
		27	5.00	227.47
	2005	14	9.00	440.78
		15	13.00	636.68
		16	10.00	489.75

Regional Payroll Costs

SOLVAY COKE & GAS COMPANY, MILIWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
COLLIER, DEMAREE J.	2005	17	8.00	391.78
		18	6.00	293.86
		19	13.00	636.69
			250.00	\$11,070.45
DAVIS, TRACY	2004	16	0.25	3.67
OFFICE AUTOMATION ASSISTANT			0.25	\$3.67
MELODIA, CRAIG A.	2004	16	7.00	436.38
GENERAL ATTORNEY		22	3.00	187.02
		23	2.00	124.68
	2005	13	6.00	401.16
		16	3.00	200.58
		19	33.00	2,206.44
			54.00	\$3,556.26
RUTA, TADAS K.	2004	27	3.00	121.29
FINANCIAL ANALYST			3.00	\$121.29
Total Regional Payroll Costs			310.50	\$14,878.00

Headquarters Payroll Costs

SOLVAY COKE & GAS COMPANY, MILWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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Regional Travel Costs

SOLVAY COKE & GAS COMPANY, MILWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
COLLIER, DEMAREE J.	TM0217249	ACHA04167	06/17/2004	3.30
				<u>\$3.30</u>
Total Regional Travel Costs				<u><u>\$3.30</u></u>

Headquarters Travel Costs

SOLVAY COKE & GAS COMPANY, MILWAUKEE, WI SITE ID = B5 1Q
Operable Unit(s): 01

Costs Through 06/30/2005.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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EPA Indirect Costs

SOLVAY COKE & GAS COMPANY, MILIWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2003	1,028.86	55.15%	567.41
2004	8,114.92	55.15%	4,475.38
2005	5,737.52	55.15%	3,164.24
	<u>14,881.30</u>		
Total EPA Indirect Costs			<u>\$8,207.03</u>

EPA Indirect Costs

SOLVAY COKE & GAS COMPANY, MILIWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
COLLIER, DEMAREE J.	2003	25	881.89	55.15%	486.36
		26	36.74	55.15%	20.26
		27	110.23	55.15%	60.79
			<u>1,028.86</u>		<u>\$567.41</u>

Total Fiscal Year 2003 Payroll Direct Costs:

1,028.86\$567.41

Total Fiscal Year 2003:

1,028.86\$567.41PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BYRD, SHEILA M.	2004	16	86.53	55.15%	47.72
			<u>86.53</u>		<u>\$47.72</u>
COLLIER, DEMAREE J.	2004	01	183.73	55.15%	101.33
		02	73.50	55.15%	40.54
		03	37.92	55.15%	20.91
		04	113.75	55.15%	62.73
		05	417.11	55.15%	230.04
		06	113.76	55.15%	62.74
		07	37.90	55.15%	20.90
		08	75.79	55.15%	41.80
		09	400.44	55.15%	220.84
		10	400.46	55.15%	220.85
		11	177.95	55.15%	98.14
		12	400.43	55.15%	220.84
		13	177.98	55.15%	98.16
		14	355.97	55.15%	196.32
		15	363.95	55.15%	200.72

EPA Indirect Costs

SOLVAY COKE & GAS COMPANY, MILWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
COLLIER, DEMAREE J.	2004	16	363.94	55.15%	200.71
		17	864.39	55.15%	476.71
		18	818.91	55.15%	451.63
		19	136.46	55.15%	75.26
		20	45.50	55.15%	25.09
		21	136.47	55.15%	75.26
		22	91.00	55.15%	50.19
		23	136.45	55.15%	75.25
		24	136.46	55.15%	75.26
		25	500.41	55.15%	275.98
		26	363.95	55.15%	200.72
		27	227.47	55.15%	125.45
			<u>7,152.05</u>		<u>\$3,944.37</u>
DAVIS, TRACY	2004	16	3.67	55.15%	2.02
			<u>3.67</u>		<u>\$2.02</u>
MELODIA, CRAIG A.	2004	16	436.38	55.15%	240.66
		22	187.02	55.15%	103.14
		23	124.68	55.15%	68.76
			<u>748.08</u>		<u>\$412.56</u>
RUTA, TADAS K.	2004	27	121.29	55.15%	66.89
			<u>121.29</u>		<u>\$66.89</u>
Total Fiscal Year 2004 Payroll Direct Costs:			<u><u>8,111.62</u></u>		<u><u>\$4,473.56</u></u>

EPA Indirect Costs

SOLVAY COKE & GAS COMPANY, MILWAUKEE, WI SITE ID = B5 1Q

Operable Unit(s): 01

Costs Through 06/30/2005.

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
COLLIER, DEMAREE J.	TM0217249	06/17/2004	3.30	55.15%	1.82
			3.30		\$1.82
Total Fiscal Year 2004 Travel Direct Costs:			3.30		\$1.82

Total Fiscal Year 2004:

8,114.92 \$4,475.38

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BYRD, SHEILA M.	2005	05	39.80	55.15%	21.95
			39.80		\$21.95
COLLIER, DEMAREE J.	2005	14	440.78	55.15%	243.09
		15	636.68	55.15%	351.13
		16	489.75	55.15%	270.10
		17	391.78	55.15%	216.07
		18	293.86	55.15%	162.06
		19	636.69	55.15%	351.13
			2,889.54		\$1,593.58
MELODIA, CRAIG A.	2005	13	401.16	55.15%	221.24
		16	200.58	55.15%	110.62

EPA Indirect Costs

SOLVAY COKE & GAS COMPANY, MILWAUKEE, WI SITE ID = B5 1Q
Operable Unit(s): 01

Costs Through 06/30/2005.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
MELODIA, CRAIG A.	2005	19	2,206.44	55.15%	1,216.85
			2,808.18		\$1,548.71
Total Fiscal Year 2005 Payroll Direct Costs:			5,737.52		\$3,164.24
Total Fiscal Year 2005:			5,737.52		\$3,164.24
Total EPA Indirect Costs					\$8,207.03



Document Review

Site Payroll Inquiry

07/05/05

Pay Periods: 198001 to 200519

Site Project starts with B51Q__01

AH	Name	FY Pay Period	Hours	Amount	Trans Date	Org	Site/Project
05	BYRD, SHEILA	200416	2.25	\$86.53	05/11/2004	05M	B51QPC01
05	BYRD, SHEILA	200505	1	\$39.80	11/27/2004	05M	B51QPC01
Emp Total				\$126.33			
05	COLLIER, DEMAREE J.	200325	24	\$881.89	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200326	1	\$36.74	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200327	3	\$110.23	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200401	5	\$183.73	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200402	2	\$73.50	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200403	1	\$37.92	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200404	3	\$113.75	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200405	11	\$417.11	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200406	3	\$113.76	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200407	1	\$37.90	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200408	2	\$75.79	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200409	9	\$400.44	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200410	9	\$400.46	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200411	4	\$177.95	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200412	9	\$400.43	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200413	4	\$177.98	11/16/2004	05F	B51QNS01
	COLLIER, DEMAREE						

05	J.	200414	8	\$355.97	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200415	8	\$363.95	11/16/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200416	8	\$363.94	05/11/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200417	19	\$864.39	06/14/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200418	18	\$818.91	06/08/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200419	3	\$136.46	06/22/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200420	1	\$45.50	07/06/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200421	3	\$136.47	07/20/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200422	2	\$91.00	08/03/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200423	3	\$136.45	08/17/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200424	3	\$136.46	08/31/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200425	11	\$500.41	09/14/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200426	8	\$363.95	09/28/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200427	5	\$227.47	11/09/2004	05F	B51QNS01
05	COLLIER, DEMAREE J.	200503	7	\$319.70	10/30/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200503	0	\$0.00	02/05/2005	05H	B51QNS01
05	COLLIER, DEMAREE J.	200503	-7	\$319.70	10/30/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200504	6	\$274.04	11/13/2004	05H	B51QNS01

AH	Name	FY Pay Period	Hours	Amount	Trans Date	Org	Site/Project
05	COLLIER, DEMAREE J.	200504	-6	-\$274.04	11/13/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200505	11	\$502.39	11/27/2004	05H	B51QNS01
05	COLLIER, DEMAREE	200505	-11	-\$502.39	11/27/2004	05H	B51QNS01

	J.						
05	COLLIER, DEMAREE J.	200506	1	\$45.66	12/11/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200506	-1	-\$45.66	12/11/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200507	8	\$365.32	12/25/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200507	-8	-\$365.32	12/25/2004	05H	B51QNS01
05	COLLIER, DEMAREE J.	200514	9	\$440.78	04/16/2005	05F	B51QNG01
05	COLLIER, DEMAREE J.	200515	13	\$636.68	04/16/2005	05F	B51QNG01
05	COLLIER, DEMAREE J.	200516	10	\$489.75	04/30/2005	05F	B51QNG01
05	COLLIER, DEMAREE J.	200517	8	\$391.78	05/14/2005	05F	B51QNG01
05	COLLIER, DEMAREE J.	200518	6	\$293.86	05/28/2005	05F	B51QNG01
05	COLLIER, DEMAREE J.	200519	13	\$636.69	06/11/2005	05F	B51QNG01
Emp Total				\$11,070.45			
05	DAVIS, TRACY	200416	.25	\$3.67	05/11/2004	05M	B51QPC01
Emp Total				\$3.67			
05	MELODIA, CRAIG	200416	7	\$436.38	05/11/2004	05D	B51QPS01
05	MELODIA, CRAIG	200422	3	\$187.02	08/03/2004	05D	B51QNS01
05	MELODIA, CRAIG	200423	2	\$124.68	08/17/2004	05D	B51QNS01
05	MELODIA, CRAIG	200513	6	\$399.63	03/19/2005	05D	B51QNG01
05	MELODIA, CRAIG	200513	0	\$1.53	05/28/2005	05D	B51QNG01
05	MELODIA, CRAIG	200516	3	\$200.58	04/30/2005	05D	B51QNG01
05	MELODIA, CRAIG	200519	33	\$2,206.44	06/11/2005	05D	B51QNG01
Emp Total				\$3,556.26			
05	RUTA, TADAS	200427	3	\$121.29	11/03/2004	05M	B51QPC01
Emp Total				\$121.29			
Total				\$14,878.00			

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07/05/05
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ENVIRONMENTAL PROTECTION AGENCY
MANAGEMENT AND ACCOUNTING REPORTING SYSTEM
SUPERFUND TRAVEL AND CONTRACTS
REGION V

PAGE : 1
DATA LAST UPDATED : 2005/07/02 02:05:00:0

SITE B51Q
OU 01
SFO AP05

ODN	SITE	DCN	OBCL	SCHED NO	DATE	AMT	NAME	BARCODE	LINE#
TM0217249	B51QNS01	FCT210	2127		/ /	3.30	COLLIER, DEMAREE J.	04T00141051	001
					TOTAL SITE	3.30			
					TOTAL ODN	3.30			
					TOTAL SFO	3.30			
					TOTAL OU	3.30			
					TOTAL SITE	3.30			
					GRAND TOTAL	3.30			

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